Another source of hardship was the insistence on vouchers for all items of expenditure. It was not practicable to obtain vouchers for such items of expenditure as transportation charges, travelling allowances to persons travelling on business, commissions, etc. Although this fact was known to all, the Income Tax authorities alone ignored it. Entries regarding such items of expenditure in the account books were dismissed as unreliable. That led to the assessees producing false vouchers against their will. In view to remove the hardship, the member prayed that the rule insisting on the production of vouchers should be relaxed at least in favour of honest traders of some status.

Lastly, he urged the necessity for the inspection of the account books of merchants at the places of their business. The merchants of Changanachery had to take their account books to Kottayam for inspection. At times they were unable to produce the books on the prescribed dates and at other times the examination was postponed. Failure to produce the books when called upon to do so entailed an arbitrary assessment by the Collectors. The system was very inconvenient to the traders. Orders should be issued for the inspection of accounts being invariably conducted at the place of residence of the merchants.

DEWAN'S REPLY: Mr. Ouseph Ouseph, identical representations were made at the last session of the Assembly; and I have nothing to add to the replies then given and the orders referred to in the Statement of Action.

MEMBER: An application for adjournment costs eight annas. The accounts are not believed by the Income Tax authorities even though the High Court accepts them as correct. It would even be better if each trader is assessed for an arbitrary amount.

DEWAN: You will not deny that there are merchants whose accounts are not reliable.

MEMBER: They should be found out and prosecuted.

DEWAN: How can they be found out ?

MEMBER: Capable officers should be appointed.

DEWAN: Unless the account books of all merchants are examined, it is not possible to find out those who seek to evade assessment.

16. Disafforestation of Lands.

MR. VARKI ABRAHAM (*Member, Muvattupuzha taluk*) said that nearly a third of the whole area of the State was set apart as reserved forests. Travancore was mainly an agricultural country and agriculture the mainstay of the people. On an average, each head of population had only three quarters of an acre of arable land. In spite of this, and of the ever-increasing population, the Government were not pursuing any settled policy towards increasing the extent of arable land, but were on the contrary extending the area under reservation. The majority of the people had no capital to start industrial businesses; nor were the Government in a position to encourage local industries by imposing high rates of import duty on foreign goods. It was also impracticable to increase the productivity of the existing extent of arable land, as the Agricultural Department had not achieved any tangible results in that direction by its operations during the past 18 years. The only other possible method of increasing the output of paddy in the State was therefore the extension of the area of arable land. That could be done by strenuously following a policy of disafforestation. Excepting mountainous regions and tablelands, all other lands in the State should be made available for cultivation, and registered in small blocks of 5 acres each to families having no landed property. For Pulayas, Parayas and members of other depressed classes, one acre each might be given without payment of *taravila*. That would solve, to some extent at least, the problem of unemployment in the State. He pointed out also that the possible decrease in the forest revenue resulting from such disafforestation would be more than compensated by the *taravila* and recurring revenue in the shape of land tax.

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According to the member, the working of the Land Colonisation Scheme would be an impracticability in Travancore, and it would stifle individual freedom and individual enterprise. In countries where large areas were available for registry and the population was comparatively small, as in Mysore, the scheme might succeed, but not in Travancore where the extent of cultivable land was small. Joint family concerns or joint stock concerns were not a success in Travancore. The scheme for registry of lands in favour of co-operative societies was not also advantageous to the general public for another reason. Co-operative societies were mainly composed of particular communities, as the Revenue Department was of old. Only certain classes would be benefited by the registry of lands in favour of co-operative societies. In the circumstances, necessary measures should be adopted so that all people in the State might be enabled to get *tarisu* lands registered.

Incidentally the member pointed out that, in the preliminary lists of lands fit for colonisation purposes in the Muvattupuzha taluk prepared by the local Revenue authorities, many occupied lands containing improvements had been included. To ask the occupants to vacate and give the lands to co-operative societies would not be a step in the right direction.

Lastly, he requested that the lands, specified below, be disafforested and sold in auction in small blocks :—

(i) Lands situated within half a mile on either side of each of the roads from Muvattupuzha to Devicolam *via* Tattakad and from Kotamangalam to Neriamangalam.

(ii) Lands situated between the Periyar Rubber Estate and the Neriamangalam road.

(iii) Lands situated within half a mile on the northern bank of the Periyar river between the crossings of the river with the Neriamangalam and Tattakad roads.

The above lands could be disafforested without any detriment to the reserved forests. Portions of the lands had, as a matter of fact, been recommended for registry by the Disafforestation Committee, Muvattupuzha, but they were not disafforested on the ground that the lands were included in the Todupuzha taluk. The lands in question were situated near registered lands and there were unmistakable signs of their having once been cultivated.

DEWAN'S REPLY: Mr. Varki Abraham, the whole of your representation comes down to this. More lands to be thrown open in the lowlands, more forest lands in the lowlands should be thrown open for occupation and cultivation. Upon that point I can do no more than assure you that a policy of judicious disafforestation will be carefully pursued by the Government.

MEMBER : That is all what I want, and that has to be done at the earliest opportunity.

DEWAN: That is being done steadily and will be done ; and, as you know, there are rules already in force that disafforested lands should be sold in plots of five acres.

MEMBER: But there are ever so many difficulties in the way. The departmental authorities are not in our favour.

DEWAN: We will do what we can in the matter.

In regard to what you said about the Land Colonisation Scheme, there is a great deal, I think, in what you say which should receive the consideration of the Government sooner or later. As you very rightly remarked, the position in Travancore is almost diametrically opposite to the conditions under which the scheme is worked elsewhere. Here, the demand for land is greater than the supply and it is unnecessary to hold out special inducements to people to attract them to settle on the land. They take every inch of land you give them and clamour for more.

MEMBER: On account of scarcity of land.

DEWAN: We will go into that question more carefully.

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